

**Managers' Internal Control Program
Common DoN and NAVCRUITCOM MIC Acronyms**

The NAVCRUITCOM MIC Program incorporated common acronyms used by the DoN and NAVCRUITCOM in the listing below.

Accomplishment - A specific activity or environmental change that strengthened the organization's internal control program determined by subjective management decisions.

Accomplishment Documentation for SOA - This brief summary includes the most significant, internal control related accomplishments and actions taken during FY2008.

BUPERS - Bureau of Naval Personnel.

BUPERS (00IG3) - refer to CHNAVPERS MIC Program Coordinator.

BUPERSINST - Bureau of Naval Personnel Instruction.

CHNAVPERS (CNP) - Chief of Naval Personnel (Washington).

CHNAVPERS MIC Program Coordinator - BUPERS, 00IG3 is designated as CHNAVPERS MIC Program Coordinator and is the primary contact point for policy guidance and procedures for subordinate field activities under CNP.

COMNAVCRUITCOM - Commander, Navy Recruiting Command.

NAVCRUITCOM MIC Coordinator - NAVCRUITCOM 00IG4, Follow-Up Specialist, is designated as the primary contact point for policy guidance and procedures for NAVCRUITCOM Headquarters and subordinate field activities under NAVCRUITCOM.

Control - a point in which a check is performed in order to reduce risk; a standard for testing and/or evaluation.

Control Documentation - Assessment of controls should be documented using enclosures (9), (14) and (15) in order to provide a quick evaluation of the systems and management controls assessed are operating effectively and efficiently at all levels of NAVCRUITCOM.

Control Number - Number indicated from 2008 NAVCRUITCOM Command Self-Assessment and Command Inspection Issue Paper(s)/Recommendations.

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Control Risks - The risk that a hazard or misstatement will not be prevented or detected by the internal control.

DCNO N1 - Deputy Chief of Naval Operations, Total Force.

FMFIA - Federal Managers' Financial Integrity Act.

HQ - Headquarters, includes Special Assistants and Departments.

HQ DH - Headquarters, Department Heads.

HQ MIC - Headquarters, Managers' Internal Control Program.

Inherent Risk - The original susceptibility to a potential hazard or material misstatement, assuming there are no related specific control activities.

Internal Controls - Management controls.

Management Services Division - 002SD.

Managers' Internal Control Program - MIC Program.

Material (materiality) - Determining materiality is a management decision. (Threat to Mission, Threat to Resources, or Threat to Image).

Material Weakness - There are important questions that will assist management in determining if an issue is a material weakness. (1) Is the issue control related? (2) Does the issue meet any of the general criteria for materiality? (3) Is the issue command-wide?

Material Weakness Documentation for SOA - This summary includes any material weaknesses identified in the annual process and describes plans and schedules to correct any reported material weaknesses.

MAU - Major Assessable Units are segmented to reflect the major organizational units.

MIC Reporting Period - Begins 1 July and ends 30 June.

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Milestones (stated in Fiscal Years) - In stating milestones in a corrective action plan, include the fiscal year quarters in which the milestones are scheduled for completion.

NAVCRUITDIST - Navy Recruiting District.

NAVCRUITREG - Navy Recruiting Region.

NAVIG - Navy Inspector General.

NAVINGEN - Navy Inspector General.

NIT - National Inspection Team.

NAVCRUITCOM - Navy Recruiting Command.

NAVCRUITSTA - Navy Recruiting Station.

OPNAV - Office of the Chief of Naval Operations.

Reasonable Assurance - An informed judgment by management as to the overall adequacy and effectiveness of internal controls based upon available information that the systems of internal controls are operating.

RCS (Report Control Symbol) - Enclosure (12) contains the MIC Program reports and feeder reports required by NAVCRUITCOM Headquarters and field activities. Per reference (j), an organization abbreviation combined with a Standard Subject Identification Code (SSIC) and a numeric suffix, signifies that an information collection has been approved.

Reports - Information collections. Reports shall include adequate internal controls to substantiate overall adequacy and effectiveness of the processes.

Risk - The probable or potential adverse effects from inadequate internal controls that may result in the loss of resources or cause a command to fail to accomplish mission objectives through fraud, error or mismanagement.

Risk Assessment - The identification of internal and external risks that may prevent the organization from meeting its objectives.

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Risk Rating - Controls are rated as having a low, moderate, or high control risk.

Risk Rating, High - If a control risk is determined to be high, controls have not been implemented or not effective in either design or operation, and must be improved. A corrective action plan must be developed.

Risk Rating, Low - If a control risk is determined to be low, an internal control assessment is performed based on management's judgment.

Risk Rating, Moderate - If a control risk is determined to be moderate, an internal control assessment performed by an assessable unit.

ROA - NAVIG Annual Risk and Opportunity Assessment.

SAU - Sub-Assessable Unit are functions, processes, and programs within the MAUs.

SECNAVINST - Secretary of the Navy Instruction.

SOA - Statement of Assurance is the certification of internal controls of the FMFIA Overall Process and FMFIA Over Financial Reporting Process used to prepare the Department of Defense Performance and Accountability Report. Enclosure (3) provides instructions on how to prepare individual Annual SOA for NAVCRUITCOM HQ Department Heads and Special Assistants (only).